

**TOWN OF AMHERST ASSESSORS OFFICE  
TOWN HALL  
4 BOLTWOOD AVE.  
AMHERST, MA. 01002  
PHONE (413) 259-3024  
FAX (413) 259-2401**

**CLAUSE 22 – VETERAN EXEMPTION – MINIMUM OF \$400 OFF TAX BILL**

**MUST** occupy property as your domicile on July 1, 2018 and possess a \$2,000 ownership interest in the domicile in order to qualify for FY2019.

**MUST** have resided in Massachusetts at least 6 months prior to entering service **OR** have resided in Massachusetts for 5 consecutive years prior to date of filing for exemption.

Veterans, (**with an honorable discharge only**), must have been in the service and injury or death must have occurred within the dates below:

World War I:	04/06/1917 to 11/11/1918
World War II:	09/16/1940 to 07/25/1947 (Merchant Marine 12/07/1941 to 12/31/1946)
Korean War:	06/25/1950 to 01/31/1955
Vietnam War:	02/01/1955 to 05/07/1975
Lebanese Peace Keeping Force:	08/25/1982 to withdrawal of armed forces from Lebanon
Granada Rescue Mission:	10/25/1983 to 12/15/1983
Panama Campaign	12/20/1989 to 01/31/1990
Persian Gulf:	08/02/1990 to Current

**\*\*\*\*\*SEE ADDENDUM FOR DEFINITIONS OF VETERAN STATUS\*\*\*\*\***

**MINIMUM REQUIREMENTS**

- 22a 10% or more disability rating determined by Veterans Administration.
- 22b Veterans of Spanish War, Philippine Insurrection or Chinese Relief Expedition.
- 22c Veterans who have been awarded the Purple Heart – no evidence of disability necessary.
- 22d Spouses of veterans entitled to the exemption but the domicile is not owned by veteran or the veteran was at the time of death eligible for the exemption or the veteran lost their life as a result of service.
- 22e Fathers and Mothers of veterans who lost their lives in war-time service (includes adopted parents).
- 22f Surviving spouses of veterans of World War I or who received the World War I Victory medal, Reside in Mass preceding 5 years and whole estate does not exceed \$20,000.
- 22A Veterans who have lost or suffered permanent loss of use of one foot or hand; lost sight of one eye; Awarded Congressional Medal of Honor, distinguished Service Cross, Air Force Cross or the Navy Cross. Amount of Exemption \$750.00.
- 22B Veterans who have lost or suffered permanent use of both feet, both hands or one foot and one hand or Lost sight of both eyes. Amount of Exemption \$1250.00

- 22C Veterans who have a permanent and total disability certified by Veterans Administration and have Received assistance in acquiring “specially adapted housing”. AMOUNT OF EXEMPTION \$1500.0
- 22D Surviving spouses of veterans who lost their lives in a combat zone and resided in Mass during the past Five years. AMOUNT OF EXEMPTION TOTAL FOR 5 YEARS, \$2500.00 THEREAFTER
- 22E Veterans with **YEARLY** certificate from Veterans Administration indicating 100% war service disability and incapable of working (Copy of honorable discharge papers submitted in the first year only). AMOUNT OF EXEMPTION \$1000.00.

Paraplegics & Surviving Spouses – Veterans with paralysis of lower half of body on both sides. TOTAL EXEMPTION.

**Note:**

1. Unless otherwise noted, the amount of exemption is \$400.00.
2. For Clause 22A-22E if the real estate occupied is more than a single-family house, the veteran would be entitled to an exemption proportional to the share of property he/she occupies.
3. For the first year of application only, not including Clause 22E, applicant must supply copy of honorable discharge papers and proof of disability status at time of discharge or Purple Heart Award.
4. Per a recent decision at Town Meeting, the amount of the actual benefit received may actually be greater than shown. This figure may be increased up to 100% more, but cannot exceed last year’s net tax increase.

**THE APPLICATION MUST BE FILED AFTER JULY 1, 2018 OR BY APRIL 1<sup>ST</sup> AFTER THE MAILING OF THE ACTUAL TAX BILLS**

**This deadline cannot be extended or waived by the Assessors for any reason. If your application is not timely filed, you lose all rights to an exemption and the Assessors cannot by law grant you one. An application is filed when received by the Assessors.**